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**Changes to legislation:** There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Paragraph 53. (See end of Document for details)

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## SCHEDULE

### PARENTAL BEREAVEMENT LEAVE AND PAY

#### PART 3

##### FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

###### *Income Tax Act 2007*

- 53 In section 257MH (tax relief for social investments: the number of employees requirement), in subsection (4)(b)(i), for “or paternity” substitute “ , paternity or parental bereavement ”.

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#### **Commencement Information**

- II** [Sch. para. 53](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Paragraph 53.